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Directive 03-13: Revised Instructions to Form 3F for RICs

Regulated Investment Companies (RICs) are required to file informational returns, using the Form 3F. In Directives 02-10 and 03-10, the Department clarified the instructions to the 2001 and 2002 Forms 3F and required a RIC to file such returns only in the year the RIC makes its election to be a RIC (See I.R.C., § 851(b)(1)), and in its final year of existence. This Directive extends this rule to current and future tax years. The informational return required in the first and last years of the RIC's existence shall be in the form described in the Form 3F Instructions.

/s/ Alan LeBovidge
Alan LeBovidge,
Commissioner of Revenue

AL:LEM:dt

DD 03-13

December 2, 2003